Previous references. 1897-8
~~191~~
(Separate Revenue

File No. 1 27-1897-8
Serial Nos. 1 to 5

Later references.

J. H. 5 of 1897-8

(50)

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 1 to 5

Mayor ~~Part B.~~ for August 1897

SUBJECT

Sales of the Toddy leases of the Nagamangalam Taluk for 1897-98

CONTENTS

From the Ex. Comr in Mysore Proceedings of 14th August 1897 Submits for orders copy of correspondence [illegible] 75 together with a Statement from Superintendent of Toddy Vend Farms of the Mandya Taluk for the year 1897-98 agreeing to take the Toddy vends of the Nagamangalam Taluk for 1897-98 for the rent of the year 1897-98

From the Ex. Comr in Mysore No 1834 dated 26-8-1897 103.

Recommending the above for favourable consideration

Communication ~~of the above~~ from the Dy Commr Mysore Regarding the Sale of the Toddy Vend Farms in the Nagamangalam Taluk for the year 1897-98.

G. R. S. 58

GPB—4,000—4-7-11

Please see Secty's query on the Excise Comm's No 1509/75 & 14-8-97.

Submitted with a collection of orders on the subject.

Govt No 613-22/28 &c

2nd April 1897, directing the preliminary arrangements in connection with Free-Tax System are silent as regards the resale of farms, arising from failure to furnish proper security. The only rule authorising such resale is rule 2 of Rule V of Notification No 11813 K.T. 227-97 of 14th January 1893 which (Notification) applies as far as may be, to the Free-Tax system under Notification No 9873/352 of 8th May 1897. The said clause 2 empowers the Deputy Comm. to sell resell or otherwise dispose of the farm, the successful bidder of which fails to produce proper Securities. It is however nowhere stated that the Deputy Comm. should consult the Canvassing Officer or the Excise Comm. before reselling a farm.

20/8/97

2.

vd. it is presumed proceeds given to the Official purchaser for ~~the~~ loss that has been the result of this default. 23-F-97

Ruled to the 3d Cr.

Granting that in a case like this the Dy Comrs have done well to have consulted the Secretary or the Conveying officer before ordering a resale or confirming it, it is a question whether under the Rules as they stand, a resale formally held, confirmed, & given effect to by the Dy Comrs can be set aside by the Court without giving rise to an action for compensation from the purchaser at such re-sale. I am afraid not. To guard against cases of this kind the Rules may be modified in future — but am doubtful in future cases arising out of sales.

Yes. In Sec: Comr. shd. omit up to [illegible] in column for the future, or that it may be considered in the event of sale

23/8/97

The resale cannot be set aside - Dy. Comr shd. have consulted the Sec: or Sec Comr before resale - This shd. be pointed out to him - 1st purchasers deposit must have forfeited - The Dy. Comr

Draft accdy - [illegible]
23/8/97

C3/8172 Egg Comptroller

8. I shall not sell toddy at rates below the maximum retail rates fixed by Government as per particulars below :—

9. I shall further hereby bind myself to conform to the conditions of Tapping License, Farm License, Shop License and Excise Laws and Rules, which are now in force, or which may from time to time be issued by Government.

10. In case of any breach of the above terms and conditions either by myself, or with my connivance and privity, by any person in my employment or in the event of my neglecting to open my shops or to carry on the business of my farm with due care and attention, it shall be competent to the Deputy Commissioner of the district to impose upon me a fine not exceeding Rs. 50 for every such breach of such terms and conditions or such neglect or at the option of the Deputy Commissioner to declare the money deposited with him forfeited, and to cancel the farm and sell it at my risk. When the farm is cancelled, the tree tax and rent for the whole period of the lease shall become due at once, and all loss caused to Government by the cancelment or sale of the farm shall be made good by myself, my heirs and representatives. All the amounts of such fines, penalties and loss shall be recovered in the same manner as if they were arrears of land revenue.

Dated this day of 1897.

In witness whereof I hereby affix my signature.

Witnesses—

1

2

District.	Locality.	Price per seer equal to one Imperial quart. For Date Toddy.	For Cocoanut Toddy.	For Palmyra Toddy.	For Bagani Toddy.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Mysore—*concld.*	In the villages of Darsakuppe, Hirodu and Settihalli of the Seringapatam Taluk.	0 0 6	0 1 0	0 1 0	.....
	In the villages of Arakere, Kodiyala, and Harlahalli of the Seringapatam Taluk.	0 0 6	0 1 0	0 1 0	.....
	In the Jatra of Melkote of the Seringapatam Taluk ...	0 0 8	0 1 4	0 1 4	.....
	In the villages of Palahalli, Sultanpete, Paschimavahini, Balagula, Belawadi, Kyathanahalli, Kabbinabore, Kirangur and Ganjam of the Seringapatam Taluk. :	0 0 6	0 1 0	0 1 0	.....
	Kasaba of Yelandur	0 0 6	0 1 0	0 1 0	.....
	In the villages of Agara, Mamballi, Holakere and Horalakere of Yelandur Jahgir.	0 0 6	0 1 0	0 1 0	.....
	Kasaba of Tirumakudlu-Narsipur	0 0 6	0 1 0	0 1 0	.....
	In the villages of Kahalli, Harushara and Kempanapura of the T. Narsipur Taluk.	0 0 6	0 1 0	0 1 0	.....
	In the villages of Ankanahalli, Hanumalu, Bettahalli, Kallathur, Nanaikanhalli, Bidravahalli, Naragathanahali, Hettavahalli, Horalahalli, Buhalli, Keranasur, Kerrathi, Patalu, Madarahalli, Kunnahalli, Bettahalli, Thutivadi, Doddashara, Mavinahalli, Thatugulu, Doddabagalu, Hunasagalli, Thangahalli, Karagahalli, Kushiah, Thamballa, Murtharti, Yakanur of the T. Narsipur Taluk.	0 0 6	0 1 0	0 1 0	.....
	In all other villages of T. Narsipur Taluk	0 0 6	0 1 0	0 1 0	.....
	In the Jatras of Mudukatore and Muguru of the T. Narsipur Taluk.	0 0 8	0 1 4	0 1 4	.....
	In the Jatra of Arvatigekoppalu } of T. Narsipur Tk	0 0 6	0 1 0	0 1 0	.....
	Other petty Jatras }	0 0 6	0 1 0	0 1 0	.....
	Kasaba of Chamrajnagar	0 0 6	0 1 0	0 1 0	.....
	In the villages of Ramasamudra, Doddarayapete, Madalli, Kadalli, Mallianpura, Uthahalli and Somavarapete of Chamrajnagar Taluk.	0 0 6	0 1 0	0 1 0	.....
	Kasabas of Krishnarajpete and Nagamangala Taluks ...	0 0 6	0 1 0	0 1 0	.....
	In the villages of Agrahar Bachaalli, Murukanalli and Hosahalalu of Krishnarajpete Taluk.	0 0 6	0 1 0	0 1 0	.....
	In the villages of Palagrahar, Kote Betta and Bommadalla of Nagamangala Taluk.	0 0 6	0 1 0	0 1 0	.....
	In the villages of Belluru, Nelligeri, Kalingonahalli, Bilagunda, Somanahalli Ammana Jatra, Hullanahalli Mayammana Jatra, Tubinakere Patnada Jatra, Naganakere, Giddada Jatra, Madinahalli Jatra, Harkal Hanumantarayana Jatra, Hulikere Jatra, Gundakal Jatra of the Nagamangala Taluk.	0 0 6	0 1 0	0 1 0	.....
	In the Jatra Chunchingiri of the Nagamangala Taluk ...	0 0 6	0 1 0	0 1 0	.....
	Kasaba of Yedatore	0 0 6	0 1 0	0 1 0	.....
	In the Jatras of Chunchinkatte and Kapadi in the Yedatore Taluk,	0 0 8	0 1 4	0 1 4	.....
	Tandri in the Yedatore Taluk	0 0 6	0 1 0	0 1 0	.....
	In the villages of Hampapur, Tippur, Saligrama, Doranahalli, Bellulli and Byadarahalli of the Yedatore Taluk.	0 0 6	0 1 0	0 1 0	.....
	In the villages of Halagur, Dalavayi Kodihalli, Haribara, Margaudanahalli and Banasamudra of the Malvalli Taluk.	0 0 6	0 1 0	0 1 0	.....
	Kasaba of Mandya	0 0 6	0 1 0	0 1 0	.....
	In the villages of Chik Mandya, Satanur Kattehalli and Panakanahalli of the Mandya Taluk.	0 0 6	0 1 0	0 1 0	.....
	Kasaba of Nanjangud	0 0 6	0 1 0	0 1 0	.....
	In the villages of Dyavarsanahalli, Uppanahalli, Kuballi, Debbur, Chikkaiyan Chattra, Toramavu, Mall Narsipura, Ganatgala, Huppilagarhundi, Machanahalli and Singaripura of the Naujangud Taluk.	0 0 6	0 1 0	0 1 0	.....
	In all other villages of the Nanjangud Taluk ..	0 0 6	0 1 0	0 1 0	.....
	In all other Kasabas of the District not specified above.	0 0 6	0 1 0	0 1 0	.....
	In all other villages of the District not specified above.	0 0 6	0 1 0	0 1 0	.....

officer. But the preparation of the spathes, or incisions for the drawing of toddy from the fit trees applied for, may be made as soon as the application in the prescribed form has been delivered to the Excise Supervisor concerned.

6. The tree tax and farm rent payable for 1897-98 shall be adjusted as follows:—

(1) For each toddy yielding tree, tree tax at the above prescribed rates shall be paid. The difference, if any, between the amount so realized and the total amount of rent including local cess for the year 1896-97 shall be paid as farm rent.

(2) Deduct the tree tax payable for the trees tapped in each of the four quarters of 1897-98 from ¼ of the total rent including local cess for 1896-97. The difference, if any, will represent the farm rent payable for each of such quarters.

(3) The tree tax plus the farm rent calculated as above shall be payable in the following instalments:—

Quarters.	Proportion of tree tax and farm rent to be paid monthly to Government.	Instalments by which time to be paid.
1st quarter, between 1st July and 30th September.	⅓ of tree tax plus ⅓ of farm rent.	On or before 20th July.
	Ditto ...	On or before 20th August.
	Ditto ...	On or before 20th September.
2nd quarter, between 1st October and 31st December.	⅓ tree tax plus ⅓ farm rent.	On or before 20th October.
	Ditto	On or before 20th November.
	Ditto	On or before 20th December.
3rd quarter between 1st January and 31st March.	⅓ tree tax plus ⅓ farm rent.	On or before 20th January.
	Ditto ..	On or before 20th February.
	Ditto ...	On or before 20th March.
4th quarter, between 1st April and 30th June.	⅓ tree tax plus ⅓ farm rent.	On or before 20th April.
	Ditto	On or before 20th May.
	Ditto	On or before 20th June.

If the amount of tree tax paid by me for 1897-98 were to equal the total amount of rent including local cess for 1896-97, nothing would remain to be paid by me as farm rent for 1897-98. But if the tree tax payable by me on the trees I tapped for 1897-98 were to exceed such amount of 1896-97, I should be bound to pay such excess.

7. For the convenience of the farmers, application for tree tapping licenses for 1897-98 shall be received, trees shall be marked and tapping licenses shall be issued, by the Supervisors concerned, during the month immediately preceding the 1st July 1897, so that the drawing of toddy for 1897-98 may take effect from the 1st July 1897.

8. I shall not sell toddy at rates below the minimum retail rates fixed by Government as per particulars below :—

9. I shall further hereby bind myself to conform to the conditions of Tapping License, Farm License, Shop License and Excise Laws and Rules, which are now in force, or which may from time to time be issued by Government.

10. In case of any breach of the above terms and conditions either by myself, or with my connivance and privity, by any person in my employment or in the event of my neglecting to open my shops or to carry on the business of my farm with due care and attention, it shall be competent to the Deputy Commissioner of the district to impose upon me a fine not exceeding Rs. 50 for every such breach of such terms and conditions or such neglect or at the option of the Deputy Commissioner to declare the money deposited with him forfeited, and to cancel the farm and sell it at my risk. When the farm is cancelled, the tree tax and rent for the whole period of the lease shall become due at once, and all loss caused to Government by the cancelment or sale of the farm shall be made good by myself, my heirs and representatives. All the amounts of such fines, penalties and loss shall be recovered in the same manner as if they were arrears of land revenue.

Dated this day of 1897.

In witness whereof I hereby affix my signature.

Witnesses—

1

2

Revenue, dated 2nd April 1897.

Price per seer equal to one Imperial quart.

District	Locality.	For Date Toddy.	For Cocoanut Toddy.	For Palmyra Toddy.	For Bagani Toddy.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Hassan	Hassan Town	0 0 10	0 1 6	0 1 6	0 1 6
	Arkalgud Kasaba	0 1 0	0 1 6	0 1 6	0 1 6
	Other Taluk Kasabas	0 0 6	0 1 0	0 1 0	0 1 0
	In the villages of Belur Taluk	0 0 6	0 1 0	0 1 0	0 1 0
	In villages except in the Belur, Arkalgud and Manjarabad Taluks.	0 0 6	0 1 0	0 1 0	0 1 0
	In the villages of Saklespur, Sundekere, Belagod, Ballu, Hosakote, Mogge, Sukravarasante and Kerodi of the Manjarabad Taluk.	0 0 10	0 1 4	0 1 4	0 1 4
	In the villages of Konanur Guruvarsante, Marursante, Mallapatna, Ramnathpur and other village Jatras of the Arkalgud Taluk.	0 1 0	0 1 6	0 1 6	0 1 6
	In the villages of Magalu Somavarsante, Bannur, Banavarsante of the Arkalgud Taluk.	0 0 10	0 1 6	0 1 6	0 1 6
	In the village of Konanur of the Arkalgud Taluk ...	0 0 10	0 1 6	0 1 6	0 1 6
	In the villages of Magge, Ramnathpur and Kattepura of the Arkalgud Taluk.	0 0 10	0 1 6	0 1 6	0 1 6
	In the villages of Basavapatna, Kangalala Marti, and Kadivina Hosahalli of the Arkalgud Taluk.	0 0 8	0 1 4	0 1 4	0 1 4
	In the villages of Rudrapatna and Karlapura of the Arkalgud Taluk.	0 0 8	0 1 4	0 1 4	0 1 4
	In the villages of Dharmapura, Narasakuppe, Ellahalli, Maganahalli, Marti and Hullikallu of the Arkalgud Taluk.	0 0 6	0 1 0	0 1 0	0 1 0
	In the villages of Ulle Hosur, Ukkada and Gangur, Marti of the Arkalgud Taluk.	0 0 6	0 1 0	0 1 0	0 1 0
Shimoga.	Shimoga Town	0 1 0	0 1 6	0 1 6	0 1 6
	Channagiri and Honnali Taluks	0 0 6	0 1 0	0 1 0	0 1 0
	All other parts	0 0 8	0 1 0	0 1 0	0 1 0
Kadur.	In the Kasaba and village shops of the Koppa and Mudgere Taluks.	0 0 10	0 1 6	0 1 6	0 1 6
	In the Kasaba shops of the other Taluks	0 0 8	0 1 4	0 1 4	0 1 4
	In the village shops of the other Taluks	0 0 8	0 1 4	0 1 4	0 1 4
Chitaldrug.	Kasabas of Taluks and villages	0 0 6	0 1 0	0 1 0	

1896-97

GOVERNMENT OF MYSORE

REVENUE

PROCEEDINGS

Dated 2nd April 1897

No. 613-22 Ex.

Directing certain preliminary arrangements being made for 1897-98 *in re* the contemplated introduction into Mysore of the tree-tax system of toddy administration.

M.G.C.P.B.—7-7-97—250

(2)

Proceedings of the Government of Mysore, Excise, dated 19th June 1897.

READ :—

Government Proceedings No. 613-22—Ex., dated 2nd April 1897, directing certain preliminary arrangements being made for 1897-98, *in re* the contemplated introduction into Mysore of the Tree-tax system of Toddy Administration.

2. Correspondence ending with letter No. 5887—466, dated 23rd May 1897, from the Excise Commissioner in Mysore, explaining the necessity for a modification of clause (3) of para 1 of the above Proceedings.

No. 11167-76—EX. 407, DATED, BANGALORE, 19TH JUNE 1897.

ORDER THEREON.—Under the circumstances explained by the Excise Commissioner, Government are pleased to direct that clause (3) of para 1 of the above Proceedings be altered as follows :—

(3) "If any farmer or other person declines to accept the farm for 1897-98 "on these terms, the farm will be sold by auction and the amount of the accepted "bid will be the rent for 1897-98, and will be made up as described in clause "(2) above."

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Dépts.

To—The Excise Commissioner in Mysore.
The Comptroller, Mysore Government.
The Deputy Commissioners of Districts.

Exd.—H.A.R.

1896-97

GOVERNMENT OF MYSORE

EXCISE

PROCEEDINGS

Dated 19th June 1897

No. 11167-76
Ex. 407

Directing certain alterations being made in clause (3) of para 1 of Government Proceedings No. 613-22—Ex., dated 2nd April 1897, *in re* the contemplated introduction into Mysore of the Tree-tax system of Toddy Administration.

M G C P B —29-6-97—190

(3)

Proceedings of the Government of Mysore, Excise, dated 8th May 1897.

READ :—

Letter No. 5356—388, dated the 22nd April 1897, from the Excise Commissioner in M[illegible], submitting for approval and publication a draft Notification together with a copy of the amended Toddy License "A" to be issued to the Toddy Vend Farmers under the preliminary Tree-tax system.

No. 9872—Ex. 351, DATED, BANGALORE, 8TH MAY 1897.

ORDER THEREON.—The draft Notification and the amended Toddy License Form "A" received with the above are approved with slight modifications and forwarded to the Press for publication.

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The Excise Commissioner in Mysore.

NOTIFICATION.

No. 9873—*Ex.* 352, *dated 8th May* 1897.

Under the provisions of Section 55 of the Excise Act XXII of 1881, the Government of Mysore are pleased to declare that the Toddy Rules contained in Government Notification No. 11813—R. F. 233-92, dated the 14th January 1893 shall, as far as may be, apply to the toddy leases under the preliminary Tree-tax system sanctioned for 1897-98 in Government Proceedings No. 613-22—Ex., dated 2nd April 1897.

2. The amended Toddy License "A" hereto annexed shall be substituted for the License "A" appended to the aforesaid Toddy Rules.

By Order,

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Depts.

Exd.—H.A.R.

(3a) 13

A

License granted to Toddy Farmer in the District of

I,.....Deputy Commissioner of the.....District, under the provisions of the Excise Act, hereby appoint you,.....son of..... residing at..... .....to be the renter of the exclusive privilege of vending Toddy in the toddy farm of..... in the Taluk of.....in the District of.....from the 1st day of..... .....189 · to the.....day of.....189.. subject to the following conditions and stipulations to be observed by you, the said.....

CONDITIONS.

1. The exclusive privilege conferred by the license extends to the vend of date, palmyra, cocoanut and bagani toddy for consumption within the farm.

2. The Deputy Commissioner shall be at liberty to issue license for the sale of foreign liquors, for the manufacture and sale of country beer, and for the manufacture and sale of arrack and other country spirits.

3. (1) (*a*) For the trees required to be tapped by the licensee for each quarter in the Government groves assigned to his farm, or in private groves obtained for the manufacture of Toddy under private arrangements between himself and the owners of such groves, he shall make the application in the prescribed form in due time, and obtain tapping licenses.

(*b*) In the case of date trees applied for by him to be tapped, the licensee shall get the requisite spaces on the stems of date trees prepared, so that they may be easily marked by Excise officers.

(*c*) No trees shall be tapped, nor shall Toddy be drawn from any tree, nor shall any pot be attached to any tree until the tree has been marked by the proper officer. But the preparation of the spathes or incisions for the drawing of Toddy from the fit trees applied for, may be made as soon as the application in the prescribed form has been delivered to the Excise Supervisor concerned.

(2) The licensee shall pay Rs..... ..... including local cess as total rent for 1897-98, but made up as per particulars below :—

(*a*) For each toddy-yielding tree tapped by the licensee, tree-tax shall be paid at the undermentioned rates :—

Description of trees.	Rates of tree-tax including local cess per tree per annum.		
	Rs.	a.	p.
Date	1	1	0
Cocoanut	2	2	0
Palmyra	1	9	6
Bagani or Sago	1	9	6

(*b*) The difference, if any, between the amount of tree-tax so realized and the total rent including local cess referred to in clause (2) above, shall be paid as farm rent.

(3) The tree-tax and farm rent thus payable for 1897-98 shall be adjusted as follows—

(*a*) Deduct the tree-tax payable for the trees tapped in each of the four quarters of 1897-98 from $\frac{1}{4}$th of the total rent including local cess, referred to in clause (2) above. The difference, if any, will represent the farm rent payable for each of such quarters.

(*b*) The tree-tax plus the farm rent, if any, calculated as above, shall be payable in the following instalments :—

Several Seasons.	Proportion of Tree-tax and Farm-rent to be paid monthly to Government.	Instalments by which to be paid.
1st quarter, between 1st July and 30th September	f Tree-tax plus ½ of Farm-rent ..	On or before 20th July. Do 20th Aug. Do 20th Sept.
2nd quarter, between 1st October and 31st December	Do do	Do 20th Oct. Do 20th Nov. Do 20th Dec.
3rd quarter, between 1st January and 31st March	Do do	Do 20th Jan. Do 20th Feb. Do 20th Mar.
4th quarter, between 1st April and 30th June	Do do	Do 20th April. Do 20th May. Do 20th June.

If default is made, the Amildar may, with the sanction of the Deputy Commissioner, declare by record in writing that the license is forfeited, and proceed to resell the farm as soon after the last day of the month as may be possible. Provided, however, that instead of reselling the farm as above, the Deputy Commissioner may, in his discretion, direct the Amildar to break up the defaulting farm into the existing number of shops within it and give to each separate shop-keeper a license for the rent he agrees to pay plus tree-tax at the prescribed rate, provided the total of such rents and tree-tax is not less than what the defaulting farmer had agreed to pay.

(4) If the amount of tree-tax paid by the licensee were to equal the total rent including local cess mentioned in clause (2) above, nothing would remain to be paid by him as farm rent. But if the tree-tax payable on the trees tapped by him were to exceed such amount, he shall be bound to pay such excess.

(5) For the convenience of the licensee, application for tree tapping licenses for 1897-98 shall be received, trees shall be marked and tapping licenses shall be issued, by the Supervisors concerned, during the month immediately preceding the 1st July 1897, so that the drawing of Toddy for 1897-98 may take effect from the 1st July 1897

(6) The deposit made by the licensee shall be taken in payment of the instalment due in the last month or months of the period of the farm. Provided, however, that when the farm is resold or broken up under the provisions of clause (3) above, the deposit shall, at the discretion of the Deputy Commissioner, be either forfeited or be appropriated towards the arrears due by the defaulter as well as towards the deficits, if any, arising from the resale of the farm. The balance of such arrears and deficits, if any, shall be recoverable from the licensee or his surety or sureties or from both under the rules in force for the recovery of arrears of land revenue. No remission or abatement of the rent or compensation shall on any account whatever be claimable by the licensee. Interest at 6 per cent per annum shall be recoverable on all arrears from the date of default, and on deficits from the date of resale.

(7) If the deposit is in Government Promissory Notes which the licensee wishes to retain, they will be returned to him on payment of the whole of the rental due by him ; otherwise they will be sold, and the sale proceeds taken towards the payment of the instalments due in the last months of the period of the lease, any balance still due being recovered as if it were an arrear of land revenue. In the case of the resale of the exclusive privilege, the deposit will be applied to cover any arrears which may be due and the loss, if any, sustained by Government by resale ; and if it shall be more than sufficient to do so, the balance will be forfeited. If, however, the deposit should fall short of the arrears due and of the loss by the resale, such arrears and losses, together with interest, shall be recovered by the attachment and sale of the property of the defaulter and of his sureties, if any, under the rules in force for the recovery of the arrears of land revenue.

(8 The resale referred to will, however, be subject to formal confirmation by the Deputy Commissioner who shall be at liberty to accept or reject any bid at discretion. Such formal confirmation will be tantamount to an acceptance of the bid. The accepted bid will represent the amount which is to be paid for the remaining period of the lease for the exclusive privilege.

(9) If the Deputy Commissioner does not confirm the resale, he may make such other arrangements as may appear advisable for the remainder of the period of the lease ; in which case he shall serve a notice on the licensee informing him of the nature of the arrangements made.

(1) (*a*) The licensee of a " direct supply farm " shall obtain the supply of Toddy only from the grove or groves specially assigned to him, on the aforesaid terms.

(*b*) If the number of trees in the above farm be more than the requirements of the shops attached thereto, they shall be available for supply to any other Government farm. The grove may, at the discretion of Government, be sub-divided so as to allow the toddy to be drawn on the aforesaid terms, by the "Direct supply and aiding (Aiyan Kumki) farm" or "Shop farm," as the case may be.

(*c*) Should the "Direct supply farm" be inadequate to supply the wants of the licensee, he may make his own arrangements with private land-holders for drawing Toddy from trees on their lands, and to use such Toddy for sale in the shops attached to his farm, subject to the payment of tree-tax as above specified.

(*d*) No Toddy shall be sold or used for the manufacture of jaggory except in such localities and on such conditions as may be prescribed.

(2) The licensee of a "Direct supply and aiding farm" shall sell the Toddy to another Government farmer at the usual rate prevailing in the locality, *viz.*, at ghadas or seers per rupee; or if so desired, Government shall divide the grove or groves so as to admit of the required supply of the shops attached to the said farm, or other class of farms, being obtained from the trees assigned therefor, on the aforesaid terms.

(3) The licensee of the "Shop farm" shall obtain the supply of Toddy from a "Direct supply and aiding farm," by paying the prescribed tree-tax for the trees tapped by him. If a grove be available, he may get his supply from the same, and he may also obtain his supply from land-holders by making his own private arrangements with them, subject to the payment of tree-tax at the prescribed rates for the trees tapped by him.

(4) The Deputy Commissioners of the Bangalore, Kolar, Tumkur, Mysore and Chitaldrug Districts may, at their discretion, permit the import and export of Toddy from and to the districts of Bellary, Anantapur, Cuddappa, North Arcot, Salem and Coimbatore, in the Presidency of Madras, subject to para 4 of Rule 170, Chapter XI of the Standing Orders of the Board of Revenue, an extract of which is given in the margin, and subject also to such other rules, orders, restrictions or payments as may be framed, passed, imposed, or determined upon from time to time. No refusal of permission in this behalf shall be made the ground of any claim for remission or abatement.

Chapter XI, Rule 170, para 4, "The Collectors of the districts of Bellary, Anantapur, Cuddappa, North Arcot, Salem and Coimbatore may permit the import and export of Toddy from and to Mysore. The issue of permits should, however, be restricted to the renters of rent areas (farms) from which the liquor is to be directly exported.

(5) The licensee of farms in alienated villages will be allowed to draw Toddy only from trees in the groves assigned to him or from the trees in private lands, subject to the payment of tree-tax at the prescribed rates.

5. The licensee shall not interfere with the licensees for cutting date leaves for mat-making, rope-making, basket-making, or for agricultural or other purposes, when they make use of the trees assigned for such purposes, and not reserved for tapping.

6. Toddy shops in alienated villages shall be separately leased, and the amounts connected therewith shall be shown in the accounts under a distinct head.

7. The licensee shall keep true and correct accounts showing —

(1) the names and situation of date topes from which Toddy is drawn,
(2) the number of Trees tapped,
(3) the quantity of Toddy drawn daily,
(4) the quantity of Toddy sold daily, and
(5) the names of the shops to which Toddy is supplied.

These accounts shall be kept in such forms as may be prescribed by the Excise Commissioner and shall be open to inspection by the Amildar, or any Excise Officer appointed by the Deputy Commissioner for this purpose, and a copy thereof shall be furnished by the licensee to the Deputy Commissioner on requisition, in such form as may be prescribed by the Excise Commissioner.

8. Toddy shall be sold only in shops duly sanctioned and licensed by the Deputy Commissioner. Tree-foot sales or sales in the open, or the disposal of toddy in any other manner unauthorized by the rules shall be strictly prohibited.

9. The Deputy Commissioner may, whenever he thinks fit, direct shops to be closed or permit transfers of shops from one place to another, or direct new shops to be opened with the previous sanction of the Excise Commissioner. A sufficient supply of Toddy shall be maintained in all sanctioned shops.

10. Each shop-keeper shall place the license granted to him in a conspicuous place in the shop.

11. A sign board shall be affixed in a conspicuous part of the front of each shop containing, in the vernacular, the name of the shop-keeper and the price of the Toddy sold by him.

12. The shop-keepers shall prevent all drunkenness or disorder or gaming within their shops.

13. No shop shall be opened before sunrise.

14. Shops shall be closed by 9 o'clock P. M., unless the Deputy Commissioner, for special reasons, shall authorize the keeping open of particular shops to a later hour.

15. The shop-keepers shall not harbour robbers or thieves or riotous persons, but, on the contrary, shall give intimation to the nearest Magistrate or Police Officer as to any such persons who may resort to their shops.

16. The shop-keeper shall not receive any grain, jewels, goods, wearing apparel, or other article in barter or in pawn for Toddy, but on the offer of any such, shall give information to the nearest Magistrate or Police Officer.

17. No shop keepers shall sell to any person more than three measuring seers of Toddy to be consumed in the shop. Unless he holds a pass, the shop-keeper shall not allow any one to take out of his shop more than two imperial quarts, with the exception of bakers who are permitted to purchase and remove the quantity of Toddy specified in the pass held by them.

18. Shop-keepers shall be bound to furnish such returns and information as may, from time to time, be required by the Deputy Commissioner.

19. The distillation of spirit from Toddy is absolutely prohibited.

20. No ingredients noxious to health shall be put into the Toddy either to increase its intoxicating power or for any other reason.

21. No diluted or adulterated Toddy or Toddy drawn more than two days previously, shall be sold or offered for sale or kept in the shop.

22. No Toddy shall be sold at rates below the minimum retail rates fixed by Government as per particulars below :—

	Price for seer or imperial quart.			
	Date Toddy.	Cocoanut Toddy.	Palmyra Toddy.	Bagani Toddy.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
In District Head-Quarters ..				
In Taluk Kasbas of the District ..				
In Villages				

23. Shop-keepers shall use such measures as may, from time to time, be prescribed by Government.

24. The licensee shall have such measures tested and stamped at his own expense.

25. No Toddy shall be sold or given to any European Non-Commissioned Officer or private soldier, or to any European or Eurasian camp follower, or to any member of the families of any of the aforesaid persons, without the permission, in writing, of the Commanding Officer, or of some person duly authorized by him in this behalf ; nor to any sailor, nor to any sepoy, member of the Police Force, Excise Officer, or a servant of a Railway Company whilst on duty ; nor to any European vagrant under escort of the Police ; nor to any child under 12 years of age, for consumption on the premises ; nor shall any Toddy be sold *on credit*.

26. The Deputy Commissioner may direct that all shops for the sale of Toddy on, or adjacent to, the line of march shall be closed whilst a regiment or detachment of European or Native soldiers is passing or encamped in the vicinity. Such soldiers may be supplied with Toddy by such persons as the Government may select for the purpose, notwithstanding the licensee's exclusive privilege.

27. No remission or abatement of the rent shall, on any account whatever, be claimable by the licensee. The Government reserves the power to terminate the lease on public grounds, awarding a reasonable compensation to the licensee. The licensee will have no claim to compensation or remission on account of any arrangements which may be made by Government in regard to country beer or other description of liquor or spirit than Toddy.

28. Except with the permission of the Excise Commissioner, the licensee shall not sell or sub-rent or transfer his farm or any portion of his farm. The resignation of the farm in whole or in part shall be summarily rejected by the Deputy Commissioner.

29. Every person placed by the licensee in charge of shops shall, before entering upon his employment, execute the engagements prescribed by law. All engagements entered into by persons to be employed by the licensee on or after 189 , shall be deposited with the Deputy Commissioner within one month from that date, or of the date of executing the engagement.

30. If it comes to the licensee's knowledge that any person employed by him in the manufacture, carriage or sale of Toddy, commits any breach of the Excise Laws or of the engagements entered into by him, it shall be the licensee's duty to report the matter to the Deputy Commissioner, and to comply with the directions of the Deputy Commissioner respecting the further employment of such person.

31. During the term of the license, the licensee shall not have any interest in the exclusive privilege of selling arrack in any part of the farm to which the license relates, or permit any person, having any interest in the exclusive privilege of selling arrack in any part of the farm, to hold any share or interest in the licensee's exclusive privilege of selling Toddy.

32. Interest shall be payable upon all moneys due by the licensee at the rate of six per centum per annum.

33. The licensee shall provide himself with printed forms of permits for transport and possession of Toddy. Such permits shall be in the form prescribed by the Excise Commissioner, and shall be purchased from local Excise Officers.

34. The licensee shall pay the usual mohatarfa tax on carts used for conveying Toddy, but such carts shall not be impressed for Government work.

35. The licensee shall be responsible that his servants or agents are prevented from extracting Toddy from young immature date trees the trunks of which are less than one yard in height from the ground to the springing of the branches, nor shall any leaves be cut and used by them except such as may have to be removed for the purpose of drawing Toddy, nor shall any trees be tapped in so careless a manner as to lead to their destruction ; and any breach of these rules shall render the licensee liable to the payment of a penalty of Rs. 50 for each offence.

36. The licensee shall employ only professional toddy-drawers for tapping the trees.

37. In case of any breach of the aforesaid conditions either by the licensee, or with his connivance or privity by any person in his employment, or in the event of the licensee neglecting to open his shops or to carry on the business of his farm with due care and attention, it shall be competent to the Deputy Commissioner to impose upon the licensee a fine not exceeding the sum of Rs. 50 for every such breach or neglect, or at the option of the Deputy Commissioner to declare the money deposited with him forfeited, and to cancel the license, and resell the exclusive privilege at the risk of the licensee or to place the farm under the management of Government. When a farm is cancelled, the rent for the whole period of the farm shall become due at once ; and all loss caused to Government by the cancelment or resale of the farm shall be made good by the licensee, his heirs and representatives and his sureties. All the amounts of such penalties and loss shall be recovered in the same manner as if they were the arrears of land revenue.

38. The imposition of a fine, or the forfeiture of deposit, or the cancellation of the license under the last preceding condition, shall not be held to prevent the prosecution of any person for any offence which may be committed against the provisions of the Excise Act or any other law for the time being in force and relating to the Excise Revenue, or any other enactment under which the offence may be punishable.

39. If the licensee shall be convicted on prosecution before a Magistrate of any offence against the Excise Act, or other law for the time being in force and relating to the Excise Revenue, or any other enactment, it shall be lawful for the Deputy Commissioner to declare his license forfeited.

40. All sums payable by the licensee may be deducted from the amount of his deposit, or recovered by attachment and sale of the property of the licensee or his surety under any law for the time being in force for the recovery of arrears of land revenue.

41. Any sums deducted by the Deputy Commissioner under the powers herein contained from the deposit made by the licensee for the due performance of the lease, shall be replaced by him or his surety within 15 days from the receipt of a notice from the Deputy Commissioner informing him of such deductions having been made.

42. The licensee shall be bound by any additional general rules which may, from time to time, be prescribed under the Excise Laws now in force, or which may hereafter be enacted, and shall, on requisition by the Deputy Commissioner, or other officer duly authorized by him, deliver up his license for amendment or for the issue of a fresh license accordingly.

Dated..... day of..... 189

Deputy Commissioner,
District.

Schedule of the Date Groves assigned to the above Farm.

Name of the taluk.	Names of the villages in which the groves are situated.	Revenue survey numbers or other numbers.	Names of the groves.	Number of trees in each grove.	Remarks.

Deputy Commissioner,
District.

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1896-97

GOVERNMENT OF MYSORE

EXCISE

PROCEEDINGS

Dated 8th May 1897

No. 9872
Ex. 351

Approving of a draft Notification applying the Toddy Rules of 1893 to the leases under the preliminary Tree-tax system, and substituting a new form of Toddy License "A" for the one appended to the Toddy Rules.

M. G. C. P. B.—19-6-97—120

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Proceedings of the Government of Mysore.

READ :—

Letter from the Excise Commissioner, No. 6006—478, dated 29th May 1897, submitting for approval a draft embodying Rules for the issue of licenses for the tapping of toddy-yielding trees and for the drawing of toddy therefrom, and a copy of a Circular Memo of Instructions proposed to be issued by him.

Also, letter from the same Officer, No. 6254—503, dated 12th June 1897, requesting that a certain additional Rule may be inserted in the above.

No. 867—Ex. 36, DATED, BANGALORE, 20TH JULY 1897.

ORDER THEREON.—The draft Rules as modified in this office are approved and will be published in the next three successive issues of the *Mysore Gazette*.

2. The Circular Memorandum of Instructions proposed to be issued by the Excise Commissioner is likewise approved and forwarded to the Superintendent of Government Press, with a request that 500 copies thereof may be supplied to the Excise Commissioner and 100 copies to this office.

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Depts

To—The Excise Commissioner in Mysore.

REVENUE.

No. 868—*Ex.*, 37, *dated* 20*th July* 1897.

Under Section 20 of the Excise Act XXII of 1881 as amended by Act VI of 1885 and introduced into Mysore by Regulation III of 1885, and in exercise of all other powers conferred by Section 55 of the said Act, the Government of Mysore are pleased to prescribe the following Rules for the issue, &c., of licenses under Section 5 of the said Act, for the tapping of toddy-producing trees and for the drawing of toddy therefrom, to have effect throughout the Mysore Province from the 1st day of July 1897.

1. Tree-tapping licenses in the prescribed form shall be issued on the application—
   (*a*) of licensed toddy vend farmers ;
   (*b*) of licensed toddy shop-keepers in alienated villages or other localities in which toddy shops are sold by auction and licensed separately ; and
   (*c*) of tree-owners in coffee estates, hittals and kans in the malnad for the number of trees fixed by the Excise Commissioner for the drawing of toddy required for *bonâ fide* domestic consumption, but not for sale.

The licenses may be issued in the name of the applicant himself or of his nominees.

2. Applications for the grant of tree-tapping licenses must be made in the prescribed form, to the Excise Supervisor of the Range concerned. Forms may be obtained from him or the Inspectors under him. They must bear a court-fee stamp of one anna.

3. Applications for tree-tapping licenses, for trees in occupied or alienated lands, should be countersigned by the owner of the trees intended to be marked in token of his consent.

4. Persons applying for the issue of licenses will be responsible to Government for all sums payable as tree-tax on account of the trees licensed therein to be tapped.

5. On receipt of an application the Supervisor will at once take steps for the marking of the trees by an Officer superior in rank to an Examiner and for the timely issue of the license.

6. Deputy Commissioners may, subject to the orders of the Excise Commissioner, from time to time, prescribe the minimum number of trees for which licenses will be granted and the minimum number to be entered in a single application. They may also direct that the trees situated in one village only shall be included in an application.

7. No trees shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree, until the tree has been marked by the proper officer. But the preparation of the spathes for the drawing of toddy is permitted as soon as the application in the prescribed form has been delivered to the Supervisor.

8. For all toddy-yielding trees, tree-tapping licenses shall be annual.

9. During 1897-98, no tree is to be tapped for toddy without a license therefor to be obtained by payment of tree-tax at the following rates :—

Tree.	*Tree-tax for each tree per annum including local cess.* Rs.	a.	p.
Date	1	1	0
Cocoanut..	2	2	0
Palmyra	1	9	6
Bagani or Sago palm	1	9	6

10. The Government reserve to themselves the right of imposing, in addition to tree-tax, a rent for every tree not belonging to private individuals tapped by a Mysore or British farmer. Such rent shall be credited to the Department of Government or the District or Municipal Funds entitled thereto.

11. The licensees of vend farms will pay for 1897-98 the rent they have agreed to pay, the said rent being made up of—

(*a*) the tree-tax at the above rates for toddy-yielding trees tapped by them under licenses granted by the Supervisor concerned, for the supply required for *bonâ fide* consumption at their shops, whether such trees be in Government unoccupied or occupied land or in alienated land.

(*Note* :—No trees upon Government occupied land can be tapped without arrangement by the farmers with the owner. The present arrangements as regards trees on alienated land will hold good, subject of course to the levy by Government of tree-tax);

and (*b*) shop rental, being the difference, if any, between the farm rent and the tree-tax for the year.

12. No tree-tax will be charged for the trees tapped or caused to be tapped by coffee planters and proprietors of "hittals" and kans in the *malnad*, in their patta lands, for the drawing of toddy for their *bonâ fide* domestic consumption, but not for sale. Such toddy may be utilized to make bread only for the use of the members of their family, or for their consumption, but not for sale or for the use of their servants, laborers or other employés.

13. Under the arrangement which has been arrived at with the Government of Madras, the tree-tax on toddy produced by the trees in the Madras Presidency but consumed in the Mysore State, will be credited to the Mysore Government, and *vice versa*. The rate of tree-tax to be paid in such cases will invariably be the highest in force on either side of the frontier. The following procedure shall be observed on the subject—

(1) Tree-tax on trees in the Madras Presidency for which tapping licenses are about to be taken out by Mysore shop-keepers, must be paid in one instalment to the Amildar of the taluk concerned in the Mysore State, who will grant a receipt in the prescribed chellan form and certify at the foot that the applicant is a person entitled to take out tree-tapping licenses. The applicant will then make his application to British authorities in accordance with the Madras Government Tree-tapping Rules, and will obtain a Transport Permit from the Supervisor concerned in the Mysore State for the transport of the toddy drawn from the frontier to the shop or depôt for which it is intended, after having complied with all requirements of the Madras Government rules.

(2) A shop-keeper or renter in the Madras Presidency desiring to obtain toddy from trees growing in the Mysore Territory, will pay into the Thasildar's Treasury concerned, in the Madras Presidency, the tree-tax on the trees which he proposes to tap. The Thasildar, after satisfying himself that the applicant is a person who is entitled to take out a tree-tapping license, will grant a receipt with this fact certified at the foot.

(3) The applicant will then proceed to make an application to the proper Mysore authorities in accordance with the Tree-tapping Rules in force in that State. The Mysore authorities concerned will accept the receipt and certificate as evidence that the amount mentioned has been paid, and that the applicant is a person by whom an application for a tree-tapping license may be made. It must, however, be distinctly understood that licenses may be refused at discretion in the case of trees reserved by the Excise Department for the purpose of giving them rest or for other reason considered sufficient by the officer refusing the license. The issue of licenses, marking of the trees, &c., will be effected in precisely the same manner as if the applicant were a shop-keeper in the Mysore State, the number of trees to be licensed being calculated at the higher rate of the two, whether British or Mysore, if the rate is not the same on both sides of the frontier

(4) The Supervisor concerned in the Mysore State will issue Transport Permits to the frontier in the usual way, care being taken, as far as possible, to prescribe a route which does not involve the toddy approaching near any Mysore toddy shops. The latter should not be located along any of the main routes by which toddy is exported to the Madras Presidency, if it can be avoided; and the attention of the Deputy Commissioner concerned should be invited to the desirability of removing adjacent shops to a distance. It will be for the British Officer to grant permits from the frontier on to the destination of the toddy.

(5) Transport Permits, for toddy exported by rail, will be given in batches of seven or any other requisite number, one for each day, to allow of a Transport Permit being invariably attached to the Way-bill.

Excise, dated 20th July 1897.

14. In the tree-tapping licenses granted on the application of British renters and shop-keepers, following rule will be inserted :–

"All toddy drawn by the licensee shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct across the frontier into the Madras Presidency, under a General Transport Permit granted by the Deputy Commissioner of the district, or other duly authorized officer or person. Transfers of toddy, even by way of gift, between the time of drawing and crossing the frontier, and tree-foot sales or sales in the open, or the disposal of the toddy in any other manner unauthorized by the rules in force, are strictly prohibited."

15. Licenses to British shop-keepers to tap trees in the Mysore State are granted in consideration of the payment of tree-tax to the British Government, and are liable to cancellation at its request, or that of any officer duly empowered by it in this behalf.

16. Toddy drawn from British trees may be allowed to pass across Mysore Territory on permits granted by British officials, provided they are countersigned by the Supervisor of the Range in Mysore Territory through which the toddy is being transported.

17. Every person to whom a tapping license is granted for the manufacture of toddy either for local consumption or for export to British Territory shall observe the following rules in tapping date trees :--

(1) Trees tapped one year shall not be tapped the next year.

(2) Trees shall not be overtapped or overworked.

(3) In no date tree shall the initial incision be made at any point less than five feet from the ground except in places where the trees are stunted in growth, in which case an exception may be made by the Deputy Commissioner, the age of the trees being taken into consideration after due enquiry.

(4) No date tree shall be cut to a greater depth than one-third of its diameter.

(5) Every fresh incision shall not be less than one foot above the last incision, except in localities where the trees are stunted in growth, in which case an exception may be made by the Deputy Commissioner.

(6) The licensee or his employer will be liable to pay a fine of one rupee for each tree which may die from over-tapping or careless tapping either during the lease or within six months after its expiration.

By Order,

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Departments

1897-98

GOVERNMENT OF MYSORE

EXCISE

PROCEEDINGS

Dated 20*th July* 1897

No. $\frac{867}{\text{Ex. } 36}$

Approving, with certain modifications, the Draft Rules submitted by the Excise Commissioner for the issue of licenses for the tapping of toddy-yielding trees and for the drawing of toddy therefrom.

M.G.C.P.B.—3-S-97—300

EXCISE COMMISSIONER'S OFFICE,
Dated 5th July 1897

EXCISE COMMISSIONER'S CIRCULAR ORDER No. 111-18—7.

1. The following subsidiary instructions are issued for carrying out successfully the preliminary Tree-tax System of the administration of Toddy Revenue sanctioned for the year 1897-98 in Government Proceedings No. 613-22—Excise, dated the 2nd April 1897.

2. As laid down in the aforesaid Proceedings, no tree shall be tapped for toddy during the year 1897-98 without a license therefor, to be obtained by payment of tree-tax at the following rates :—

Description of tree.	Tree-tax for each tree per annum including local cess. Rs. a. p.
Date	1 1 0
Cocoanut	2 2 0
Palmyra	1 9 6
Bagani or Sago palm ...	1 9 6

The mode of adjusting the tree-tax and farm rent for 1897-98 and the instalments in which they are to be paid, and how and when applications of the farmers for tree-tapping licenses are to be received, &c., are detailed in the mutchalikas executed by the Toddy Vend Farmers for 1897-98.

3. The responsibility for working the Tree-tax System will lie upon the Supervisors of Ranges. There are two points to which their attention should be particularly directed.—

(1) The prevention of any delay on the part of Inspectors in the marking of trees licensed to be tapped for fermented toddy and the making over of licenses and permits to licensees ; and

(2) the certainty that no unlicensed trees are tapped.

4. The first object may be secured by care and forethought on the part of Inspectors in laying out their own tours under the direction of the Supervisors. During the season when applications for tree-tapping licenses are numerous, Inspectors should so arrange their tours that every part of their Circles in which there may be trees to be marked, may be visited in turn, and that trees may always be marked within a week or ten days of applications being put in. Inspectors should be made to understand the importance of promptitude in the marking of trees and should be held responsible for any failure on their part to mark them within a reasonable time. Supervisors should closely supervise the movements of Inspectors within their Circles and see that the marking of trees is on no account delayed. With this object the Inspectors employed on the duty of tree-marking should send their diaries to their Supervisors, together with the Progress Reports on tree-marking in T. T. No. 2, at much more frequent intervals than by other officers not so employed at the time in tree-marking ; and the Deputy Commissioners of Districts are therefore requested to direct the submission of diaries with the Progress Reports by such officers daily, or three times, or twice a week, as they may see fit. Supervisors must also make such arrangements as will enable them to communicate, without fail, with each of their Inspectors, either by post or by departmental tappal not less often than four times a week. The pressure of tree-marking work, comes, of course, at the beginning of each quarter. To facilitate its disposal, applicants should be encouraged to put in their applications in due time ; and their trees should be marked before the beginning of the quarter during which they are to be tapped. Inspectors should go round to communicate with the farmers, toddy-drawers and others interested to urge them to send in their applications in ample time. Trees marked in advance should not, of course, be used before the beginning of the quarter for which they are marked, but their preparation may be allowed ten days before that date.

5. The second object cannot be attained without frequent and systematic inspection. With it, it should not be difficult to prevent unlicensed tapping.

Supervisors should take with them, when they proceed on tour, a sufficient number of the applications filed in their offices to check the accuracy of the entries made by Inspectors in Register T. T. No. 1, with which at hand, as well as from the numbers marked on gate posts, &c, they will at a glance be able to see how many trees ought to be marked as licensed to be tapped in every field by which they pass. Another glance at the trees in the field, all of which will be marked on the same side, will show that no number affixed to a tree is repeated, that no unmarked tree is tapped, and what the highest number borne by any tree is. Thence the accuracy or otherwise of the entries in Register T. T. No. 1, will at once be seen. The Supervisor or other superior inspecting officer will also, by closely examining the numbers on the trees, tapped trees, &c., in fields, be able to discover the following irregularities which may be practised by the parties concerned—

Substitution of fresh and better yielding trees for trees already marked by scraping off the paint from the marked trees and putting new marks on the new trees. This can be detected by checking the serial number of trees.

(2) Allowing an extra tree to be tapped without marking.

(3) Withholding of licenses by Inspectors, &c.

(4) Inspectors sending out their subordinates without going to the fields themselves.

(5) Not scoring old marks and thereby enabling the tappers to have double the number of trees, if the paint used happens to be of the same color.

6. The following forms of accounts are prescribed for use in connection with the Tree-tax System :—

(1) Form T. T. No. 1.—Register of Toddy-yielding trees licensed to be tapped.
(2) Form T. T. No. 2.—Weekly Progress Report of tree marking operations.
(3) Form T. T. No. 3.—Register of Tree-tapping licenses issued.
(4) Form T. T. No. 4.—Application for Tree-tapping licenses.
(5) Form T. T. No. 5.—General Tree-tapping license.
(5) Form T. T No. 5 A.—Tree-tapping license for Madras shop-keepers.
(6) Form T. T. No. 6.—Abstract Register of Tree-tapping licenses issued.
(7) Form T. T. No. 7.—Transport Permit for Madras shop-keepers.

The headings of the forms named above sufficiently indicate the purposes for which they ought to be used.

7. Every tree-tapping application must bear on the face of it the name and the number of the toddy shop to which it is intended to supply the toddy. The prescribed forms for the application will be supplied to Supervisors who will distribute them to their Inspectors for sale, at the fixed price, to persons desirous of applying for tree-tapping licenses in their respective circles.

8. The Supervisor will, on receipt of applications, make the necessary entries in Register T. T. No. 3, a page (or pages as requisite) of which will be assigned to each village. The Supervisor will prepare the License in Form T. T. No. 5 or 5 A, as the case may be, and General Transport Permits in the prescribed form, paying particular attention to the following instructions :—

(1) No license will be granted except for such a number of trees as may be efficiently tapped by one toddy-drawer, say, thirty date trees. If more than thirty trees are applied for, a license will be given for every multiple of thirty in the number applied for. Where the number applied for exceeds an exact multiple of thirty, an additional license on account of the excess number of trees need not be granted, if it is so small that it can be distributed among the applicants' other licenses at the rate of four trees per license. If this cannot be done, a separate license should be granted for the excess number. Thus, if one hundred date trees are applied for by a shop-keeper, he would, at the rate of one license for thirty trees, be entitled to three licenses, the remaining ten trees being distributed among these. If on the other hand, he applies for one hundred and eight trees, he should get a fourth license for the excess of eighteen trees over ninety.

(2) Additional trees may be applied for at any time, but whether these will carry an additional license will depend on whether the total number of trees which the shop-keeper will then be entitled to mark, will make a fresh multiple of thirty or such a portion thereof as will, under the

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conditions above prescribed, carry an extra license. Thus in the instance last given, if ten fresh trees were applied for, no fresh license would be issued, but the extra trees would be included in the fourth license (for eighteen trees) already issued. If, on the other hand, a man for whom one hundred trees had already been marked applied for sixteen more, the excess over ninety would then be twenty-six, and he would be entitled to a fourth license for these.

(3) It is open to the Deputy Commissioner under the Tree-tapping Rules to require that only trees, situated in the same village, shall be included in a single application. In this case, supposing as above, that the minimum number of trees, for which license shall be granted, has been fixed at thirty, and that an original application is made to tap only twenty trees in one village and ten in another, such application should be rejected, as the necessary minimum has not been attained in either village

(4) Until the farmers become familiar with the system, Supervisors and Inspectors and other subordinate officials should teach them, and, if necessary, do the needful for them

(5) Transport Permits will be issued at the Supervisor's discretion. Where more than one Permit is applied for by a single licensee, it will be the duty of the Supervisor to see that the number applied for is necessary and to restrict such number and the quantity to be transported under each Permit to reasonable requirements.

9. The Supervisor will then send the Application form and the License and the Permits together to the Inspector of the Circle in which the trees to be tapped are situated. The applicant may be entrusted with the transmission of these papers to the Inspector, if he is willing to undertake it, in order to save possible delay.

10. Every license must, like the tree-tapping application, bear, on the face of it, the name and number of the toddy shop, &c., to which it is intended to supply the toddy.

11. On receipt of licenses, &c., as above, the Inspector will proceed, as speedily as possible, to the field in which the trees are situated, and will personally supervise the marking of the trees pointed out to him by the applicant or licensee, up to the total number of each kind specified in the license. When the trees applied for are date trees situated on Government waste, Inspectors should decline to mark them if the incision made into them is at a less height than five feet from the ground, or is of a greater depth than $\frac{1}{3}$rd of their diameter. Provided, that in places where the trees are stunted in growth, an exception may be made by the Deputy Commissioner, the age of the trees being taken into consideration after due enquiry. The mark will be in the shape of a number, which will be consecutive for all the trees of each separate kind licensed to be tapped in each year in each field. The number will be affixed in English figures in oil paint. The color of paint to be used will be prescribed, from time to time, by the Excise Commissioner, and will be changed at the beginning of each year. Except in the case of the date trees of stunted growth, the figures should not be less than six inches in height, and should be affixed to the side of the tree facing the road or the path by which the grove is usually approached. After marking the trees, the Inspector will mark the gate post of the field as shown in the margin, the upper number being the survey number of the field, if there be one, and the initials 'C.' 'P.,' &c., indicating the total number of cocoanut, palmyra, &c., trees licensed to be tapped in the field. These numbers must be corrected, from time to time, as fresh licenses are taken out for tapping additional trees in the field. If there is no gate post, the above marks should be put on a stone or conspicuous tree near the boundary of the field and on the side of it facing the same direction as the numbers on the licensed trees. All the old marks on the trees to be marked should be scored across thus X, with the paint then used for marking the trees. The numbers marked upon the trees must be entered in the schedule of the tapping license by the Inspector on the spot.

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C. 22
P. 17
D. 31
S. 5

12. Inspectors should begin marking at the north side of a garden, where the trees to be marked show a tendency to run from north to south, marking as No. 1 the tree nearest the north, the next as No. 2, and so on, until all the fit trees, pointed out by the applicant, have been marked. If, however, the trees to be marked lie more in a line running east to west, they should mark the tree nearest the east as No. 1, and so on, until the last tree marked lies most to the west. The direction from which the trees have been marked will be entered in T. T. No. 1.

13. Inspectors will be supplied with stencil plates and paint for marking purposes. To save delay, two or three sets of stencil plates may, if required, be used by the Inspector and his subordinates in the same grove at the same time. The requisite brushes could be easily made from the stalk of date leaf.

14. Having marked the trees, &c., as above, Inspectors will proceed to enter all particulars in Register T. T. No. 1, according to the headings of the columns thereof. One or more pages of this Register should be allotted to each village.

15. Inspectors will then deliver the licenses and permits to the persons named therein and will obtain their signatures in column 27 of the application form. They will then fill up the columns 20 and 26 of that form, and will sign and date the certificate at foot thereof, and will return the same to the Supervisor who will then fill up column 21.

16. If it is proved to the satisfaction of the Supervisor that trees marked for tree-tapping have been rendered useless by drought or by being blow down or struck by lightning, or by other unavoidable accident, fresh trees may be marked in lieu thereof. But when an applicant merely wishes to substitute fresh trees for those which, having once been entered in Form T. T. No. 4, have been specified in the license and permits by the Supervisor, a fresh application should be put in and fresh fees paid.

17. If, by any mistake, it should happen that wrong trees are marked, the mistake may be corrected and the right trees be marked within ten days, with special permission of the Supervisor, provided, that the trees have not been tapped or the preparation of the spathes begun, and that the numbers wrongly affixed are effectually removed. If wrong trees have been tapped, the fact should be reported for orders.

18. Duplicates of Tree-tapping Licenses and Transport Permits, which have accidentally been lost or destroyed, may be issued by Supervisors on payment of the following fees, which should be collected in cash and credited to "Excise, Miscellaneous :—

	Rs.	a.	p.
For a duplicate of a Tree-tapping license ...	0	1	0
For a duplicate of a General Transport Permit ...	0	0	6
For a duplicate of a General Permit for Madras shop-keepers.	0	0	2

19. Register T. T. No. 6 will be posted up to the close of each month by the Supervisor from Register T. T. No. 3, and extracts therefrom will be sent to the Deputy Commissioner through the Amildar of the Taluk to which the return relates, in time to enable the latter to explain in the Taluk Demand, Collection and Balance Statements any discrepancies which may exist between the Supervisors' and the Taluk accounts of the Demand under tree-tax. The tree-tax due on trees marked in one Taluk or District, for toddy shops situated in another, is to be included in the Demand of the Taluk or District in which the trees stand. Such trees are to be marked and registered by the officials of the Taluk in which they are situated.

20. Under the arrangement which has been arrived at with the Government of Madras, the tree-tax on toddy produced by the trees in the Madras Presidency, but consumed in the Mysore State, will be credited to the Mysore Government, and *vice versa*. The rate of tree-tax to be paid in such cases will invariably be the highest in force on either side of the frontier. The following procedure shall be observed on the subject :—

(1) Tree-tax on trees in the Madras Presidency, for which tapping licenses are about to be taken out by Mysore shop-keepers, must be paid in one instalment to the Amildar of the Taluk concerned in the Mysore State, who will grant a receipt in the prescribed chellan form and

26

certify at the foot that the applicant is a person entitled to take out tree-tapping licenses. The applicant will then make his application to British authorities in accordance with the Madras Government Tree-tapping Rules, and will obtain a Transport Permit, from the Supervisor concerned in the Mysore State, for the transport of the toddy drawn from the frontier to the shop or depot for which it is intended, after having complied with all requirements of the Madras Government rules.

(2) A shop-keeper or renter in the Madras Presidency, desiring to obtain toddy from trees growing in the Mysore territory, will pay into the Thasildar's Treasury concerned, in the Madras Presidency, the tree-tax on the trees which he proposes to tap. The Thasildar, after satisfying himself that the applicant is a person who is entitled to take out a Tree-tapping license, will grant a receipt with this fact certified at the foot.

(3) The applicant will then proceed to make an application to the proper Mysore authorities in accordance with the Tree-tapping Rules in force in the State. The Mysore authorities concerned will accept the receipt and certificate as evidence that the amount mentioned has been paid, and that the applicant is a person by whom an application for a Tree-tapping license may be made. It must, however, be distinctly understood that licenses may be refused at discretion in the cases of trees revised by the Excise Deepartment for the purpose of giving them rest or for other reason considered sufficient by the officer refusing the license. The issue of licenses, marking of the trees, &c., will be effected in precisely the same manner as if the applicant were a shop-keeper in the Mysore State, the number of trees to be licensed being calculated at the higher rate of the two, whether British or Mysore, if the rate is not the same on both sides of the frontier. The license will be issued in Form T. T. No. 5 A.

(4) The Supervisor concerned in the Mysore State will issue Transport Permits to the frontier in the usual way, care being taken, as far as possible, to prescribe a route which does not involve the toddy approaching near any Mysore toddy shops. The latter should not be located along any of the main routes by which toddy is exported to the Madras Presidency, if it can be avoided; and the attention of the Deputy Commissioner concerned should be invited to the desirability of removing adjacent shops to a distance. It will be for the British officer to grant permits from the frontier on to the destination of the toddy.

(5) Transport Permits, for toddy exported by rail, will be given in batches of seven or any other requisite number, one for each day, to allow of a Transport Permit being invariably attached to the Way-bill.

21. In the Tree-tapping licenses granted on the application of British renters and shop-keepers, the following rule will be inserted :-

"All toddy drawn by the licensee shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct across the frontier into the Madras Presidency, under a General Transport Permit granted by the Deputy Commissioner of the District, or other duly authorized officer or person. Transfers of toddy, even by way of gift, between the time of drawing and crossing the frontier, and tree-foot sales or sales in the open, or the disposal of the toddy in any other manner unauthorized by the rules in force are strictly prohibited."

22. Licenses to British shop-keepers to tap trees in the Mysore State are granted in consideration of the payment of tree-tax to the British Government, and are liable to cancellation at its request, or that of any officer duly empowered by it in this behalf.

23. Toddy drawn from British trees may be allowed to pass across Mysore territory to British shops on Permits granted by British officials, provided they are countersigned by the Supervisor of the Range in the Mysore State through which the toddy is being transported.

24. Every person to whom a tapping license is granted for the manufacture of toddy either for local consumption or for export to British territory, shall observe the following rules in tapping date trees :—

(1) Trees tapped one year shall not be tapped the next year.

(2) Trees shall not be over-tapped or over-worked.

(3) In no date tree shall the initial incision be made at any point less than 6 feet from the ground, except in places where the trees are stunted in growth, in which case an exception may be made by the Deputy Commissioner. the age of the trees being taken into consideration after due enquiry.

(4) No date tree shall be cut to a greater depth than one-third of its diameter

(5) Every fresh incision shall not be less than one foot above the last incision except in localities where the trees are stunted in growth, in which case an exception may be made by the Deputy Commissioner.

(6) The licensee or his employer will be liable to pay a fine of one rupee for each tree which may die from over-tapping or careless tapping either during the lease or within six months after its expiration.

25. Immediately after the completion of tree-marking, the Inspectors and their subordinates should be divided into patrol parties as per particulars below :—

(1) Party consisting of the Inspector, his peon and one tree-marker.

(2) Party consisting of the Examiner and remaining tree-markers.

The parties should daily patrol the groves and see that no irregularities or malpractices are committed. The Inspector's party should, in addition, frequently and closely inspect and vigilantly watch arrack and drug depots and shops, and scenes of illicit distillation, as well as toddy depots, foreign liquor shops, &c.

26. To ensure the proper working of Preventive Patrol parties, they must be constantly inspected by superior officers, namely Supervisors, Assistant Commissioners, &c.

27. The movements of Supervisors and Assistant Commissioners, &c., should, as far as possible, be kept from the knowledge of the patrol parties, so that they may never know when, or from what direction, to expect a visit.

28. As regards instructions to subordinates in connection with inspections, those on petty matters should be given verbally at the time of inspection. Those on more important points should be placed on record by official letters, and should also be noted in the Inspection Book.

29. While inspecting a party, the Inspecting Officer should travel with the party through its Circle, making a special point of visiting important tracts where illicit practices are believed to prevail.

30. The excuse of ignorance of remarks entered in Inspection Books will not be accepted.

P. N. PURNAIYA,
Excise Commissioner.

To—The Deputy Commissioners of Districts for communication to all Excise Officers.

Form T. T. No. 1]

Register of Toddy-yielding Trees licensed to be tapped for 189 —9

Taluk.....
Village.....

Survey No. and name of field, if any.	Occupied, unoccupied or alienated.	If occupied or alienated the name of the holder.	Total No. and description of trees in Survey No.				Tapping license No.	Name of licensee.	Trees licensed to be tapped.					Direction from which the trees are marked.	Transport Permit No.	Date of completion of marking trees and of delivery.	Remarks.
			Date.	Cocoanut.	Palmyra.	Bagani or Sago.			License No. and locality with taluk of the shop for which the trees are to be tapped.	Date.	Cocoan	Palmyra.	Bagani or Sago.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Form T. T. No. 2]

Progress Report for Week ending.....189

1	2	3		4								5								6				7				8				9
Supervisor's Range.	Name of Inspector's circle and taluk.	No. of licenses received.		No. of trees applied for.								No. of trees marked.								No. of trees remaining to be marked.				No. of trees applied for in the corresponding period of last year.				Average yield per tree as ascertained by tree test.				Explanation for the trees remaining to be marked as per Col. 6.
		In week.	Up to week.	In week.				Up to week.				In week.				Up to week.																
				D	C	P	S	D	C	P	S	D	C	P	S	D	C	P	S	D	C	P	S	D	C	P	S	D	C	P	S	

Camp

Dated

D. represents Date trees.
C. do Coccanut.
P. do Palmyra.
S. do Sago or Bagani.

Inspector.

Form T. T. No. 3.]

Register of Tree-tapping Licenses issued.

Taluk.....
Village.....

Particulars of license.			Survey No. and name of field, if any.	Occupied, unoccupied or alienated.	If occupied or alienated the name of the holder.	No. and description of trees licensed to be tapped.					Tree-tax to be paid including local cess.	No. of Permits granted.	Remarks.
No.	Licensee's name.	His father's name				License No. and locality with taluk of the shop of which the trees are to be tapped.	Date.	Cocoanut.	Palmyra.	Bagani or Sago.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Form T. T. No. 4.] One-anna Court-fee stamp.

Excise Department.

Application for Tree-tapping Licenses for the ending 189 .

No. and Name of Farm.	Persons to whom Licenses are to be granted.			Particulars of trees for which Licenses are required.								Tree-tax payable.			Particulars of General Transport Permits required.			Remarks
	Name	Father's name	Place of residence.	No. and name of shop.	Village.	Survey No.	Occupant's name.	No. of trees to be tapped. Cocoanut.	Palmyra.	Date.	Sago or Bargani.				To what shop.	By what route.	For what quantity.	
1	2	3	4	5	6	7	8	9	10	11	12	13			14	15	16	17
												Rs.	a.	p.			G. S.	
							Total . .											

Date.

Signature of Applicant.

N. B.—Price two pies.

Application.				Licenses and Permits sent to Inspector.							
Received by Supervisor.	Sent to Inspector.	Received by Inspector.	Returned by Inspector.	Licenses No.	Name of Licensee.	Nos. of permits.	Date of marking.	Date of delivery of License.	Signature of Licensee.	Remarks
18	19	20	21	22	23	24	25	26	27	28

Supervisor.

I certify that on the dates shown in Columns 25 and 26, I personally checked the marking of the trees shown in the License mentioned in Column 22 and personally delivered the said Licenses and the corresponding General Permits to the persons named in Column 23.

Place...

Date.....

Inspector.

25

Form T. T. No. 5.

EXCISE DEPARTMENT.

Tree-tapping License.

.....Shop.
.....Taluk
.....Village.

On the application of....., license is hereby granted to....., son of.....resident at..... to tap the trees mentioned in the schedule hereunto annexed during the..... .....ending .....subject to the Excise Rules in force and which may, from time to time, be issued, and to the following conditions:—

1. The total amount of tree-tax to be paid on account of this license is Rs. ..... at the rates specified in the said schedule, and to be paid in the following instalments.

2. All sums payable on account of this license shall be paid to Government by the said..... If he should fail so to pay, or if he should become a defaulter in respect of the license to sell toddy this license may be suspended or cancelled by order of the Deputy Commissioner of the District.

3. No tree shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree until the tree has been marked by the proper officer; nor shall the licensee tap any trees but those which he is hereby licensed to tap.

4. The licensee, if he taps the trees and draws the toddy himself, or if he delegates the work to a relative or servant, such relative or servant shall, at the time of tapping the trees or drawing the toddy, invariably carry the license on his person and shall produce it forthwith on the demand of any Excise Officer, or of any other officer empowered to make such demand. He shall also be bound to bring down the pots attached to any of the trees tapped by him for inspection on the demand of any Excise Officer not lower in rank than a Sub-Inspector.

5. All toddy drawn by the licensee, shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct to a licensed toddy shop under a General Transport Permit granted by the Deputy Commissioner of the District or other duly authorized officer or person. No toddy drawn under this license shall be sold otherwise than to licensed shop-keepers, except at a regularly licensed shop. Tree-foot sales or sales in the open, or the disposal of toddy in any other manner unauthorized by the rules in force, or the transfer of toddy, even by way of gift, between the time of drawing and the delivery of toddy at the shop, is absolutely prohibited.

6. Between sunset and sunrise no toddy shall be kept by the licensee in the garden or field in which stand the trees which he is licensed to tap, except the freshly drawn toddy contained in the pots attached for the purpose of receiving toddy, to the trees which he is licensed to tap, or the balance of toddy which may remain in any shop licensed within such garden or field. Provided, that the Excise Commissioner, may, on sufficient cause being shown, relax the restriction.

7. The licensee shall not manufacture spirit from the toddy drawn by him; neither shall he mix sweet toddy or allow it to be mixed, at any time or place, with the toddy drawn under this license.

8. The licensee shall submit to, and obey, any additional general rules or orders which may, from time to time, be prescribed or made.

9. When the license is for tapping trees in Groves, topes, the licensee shall, on the requisition of the Excise Supervisor or Inspector, cut paths through such Groves to afford ready access, and shall prepare the requisite spaces on the stems of the trees so that they may be easily marked. In the cases of licenses for tapping palmyra trees, the last mentioned condition shall also apply.

Dated 189 *Supervisor,*
Range.

SCHEDULE.

Survey No.	No. and Name of Pattadar.	Trees licensed to be tapped.			Nos. marked on the trees.	Transport Permits held by the licensee.		Remarks.
		Kind of trees.	Rate of tax per tree.	No.		Nos.	By whom granted.	
1	2	3	4	5	6	7	8.	9

Dated 189

Supervisor.

Range.

Form T. T. No. 5 (A)

EXCISE DEPARTMENT.

TREE-TAPPING LICENSE.

On the application of....., licensee of Toddy Shop No.....at.....in the taluk of..... in the Madras Presidency, license is hereby granted to..... son of.....resident at.....in the taluk of.....to tap the trees mentioned in the schedule hereunto annexed, during the .....ending.....subject to the Excise Rules in force, and which may, from time to time, be issued by Government, and to the following conditions :—

1. The total amount of tree-tax for toddy to be drawn from the trees in the Mysore Province, under this license, on account of the aforesaid Madras shop-keeper, shall be prepaid in one instalment to the Thasildar of the taluk concerned

2. In addition to the above tax which is payable to the Madras Government, land-tax at annas four per tree per annum, or at such other rate as may, from time to time, be fixed by the Mysore Government, shall be paid to the Mysore Government to be credited to the respective departments to which the trees belong, *viz*— Land Revenue Department, Forest Department, Public Works Department and Municipal or Local Funds. As regards the rates for trees belonging to private owners (raiyats, inamdars and kayamguttadars), the licensee should settle the same with such owners.

3. No tree shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree until the tree has been marked by the proper officer, nor shall the licensee tap any trees but those which he is hereby licensed to tap.

4. The licensee, if he taps the trees and draws the toddy himself, or if he delegates the work to a relative or servant, such relative or servant shall, at the time of tapping the trees or drawing the toddy, invariably carry the license on his person and shall produce it forthwith on the demand of any Excise Officer, or of any other officer empowered to make such demand. He shall also be bound to bring down the pots attached to any of the trees tapped by him for inspection on the demand of any Excise Officer not lower in rank than a Sub-Inspector.

5. All toddy drawn by the licensee shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct across the frontier into the Madras Presidency, under a General Transport Permit granted by the Deputy Commissioner of the District or other duly authorized officer or person. Transfers of toddy, even by way of gift, between the time of drawing and crossing the frontier, and tree-foot sales or sales in the open, or the disposal of toddy in any other manner unauthorized by the rules in force, are strictly prohibited.

6. Between sunset and sunrise, no toddy shall be kept by the licensee in the garden or field in which stand the trees which he is licensed to tap, except the freshly drawn toddy contained in the pots attached for the purpose of receiving toddy, to the trees which he is licensed to tap.

7. The licensee shall not manufacture spirit from the toddy drawn by him; neither shall he mix sweet toddy or allow it to be mixed, at any time or place, with the toddy drawn under this license.

8. When the license is for tapping trees in date-groves, the licensee shall, on the requisition of the Excise Supervisor, or Inspector, cut paths through such groves to afford ready access, and shall prepare the requisite spaces on the stems of the trees so that they may be easily marked. In the cases of licenses for tapping palmyra trees, the last mentioned condition shall also apply.

9. This license has been granted in consideration of the payment of tree-tax to the British Government, and is liable to cancellation at its request, or that of any officer duly empowered by it in this behalf.

Supervisor,

Dated.....189

Range.

SCHEDULE.

Survey No.	No. and Name of Pattadar.	Trees licensed to be tapped.			Nos. marked on the trees.	Transport Permits held by the licensee.		Remarks.
		Kind of trees.	Rate of tax per tree.	No.		Nos.	By whom granted.	
3		4		5	6	7	8	9

Supervisor,

Range.

Dated.....189

Form T. T. No. 6]

Abstract Register of Tree-tapping Licenses issued up to the month of 189 Range

Particulars of shops		Licenses granted		No. of trees licensed to be tapped								Tree-tax paid						Remarks
				In the month				Up to the month				In the month			Up to the month			
License No.	Locality, with taluk	In the month	Up to the month	Date	Cocoanut	Palmyra	Bagani or Sago	Date	Cocoanut	Palmyra	Bagani or Sago	Rs.	a.	p.	Rs.	a.	p.	
1	2	3	4	5	6	7	8	9	10	11	12	13			14			15

(34)

T. T. No. 7.

No.

Licensee's name.

License No

Village.

From what Survey number.

To what shop.

Route.

Date

T. T. No. 7.

SPECIAL GENERAL PERMIT FOR THE TRANSPORT OF TODDY

No.

..... holder of Tree-tapping License No. ....., is hereby permitted to transport toddy not exceeding ..... gallons in quantity and being the produce of ..... trees situated in Survey No..... at the village of..... in the taluk of ..... from the said Survey No. to ..... in the Madras Presidency, by the following route.

Countersigned

Supervisor,

Range.

Date

Inspector,

(14)

Urgent

1318 E
2a 85

AUG. 97

DEWAN'S OFFICE

1897-98

From The Excise Commissioner in Mysore

To

The Secretary to Govt. of Mysore.

Genl & Revenue Dept.s

S R 584/1897-8

Serial No

Dated 14th August 1897

Despatched 14th do

Received

General No. 1504

No. 75

Enclosure No. 2

In reply to

SUBJECT.

Submits for orders copy of correspondence together with a Dharkhast from Swappa Toddy Vend Farmer of the Mandya Taluk for the year 1897-98 agreeing to take up the Toddy leases of the Nagamangala Taluk for 1897-98 for the rest of the year 1896-97.

References (to be entered only in the Dewan's Office.)

Ex Cool

Rec 16.8.97

Submitted 16th Inst

17/8/97

Orders issued vide Notification No. dated 18-8-97 Revd

No. 1509 Encl 2
75

Excise Commissioner's office,
Bangalore dated 14th August
14th 1897.

From

The Excise Commissioner

in Mysore

To

The Secretary to the Government

of Mysore

General and Revenue Departments.

Sir,

In submitting herewith copy of the marginally noted correspondence, together with a Dharkhast from Swappa, Toddy Vend Farmer of the Maddya Taluk for the year 1897-98, agreeing to take up the leases of the Nagamangala Taluk for the amount of the year 1896-97, viz^{ts} 19,344/, I have the honor to state that Mr Davy, the Canvassing officer of the Mysore District, settled the leases of the Nagamangala Taluk for the year 1897-98 for the past year's amount, viz^{ts} 19,344, in favor of the lessee of the year 1896-97, who executed before Mr Davy the requisite mutchalika agreeing to pay Rs 19,344 for the year 1897-98 on the usual

1 Memo No 158, dated 13th July 97, to Dy Commissioner Mysore District.
2 Telegram dated 26-7-97 to ditto.
3 Docket No 1172/34, dated 29th July 97 to Ditto.
4 Docket No dated 14th August 97 to ditto —

of the preliminary vee-lace system. It would appear that because his surety for the year 1896-97 failed to execute the security bond for 1897-98, the Deputy Commissioner ordered the resale of the leases. But I beg to submit that the Deputy Commissioner was not right in confirming the resale which resulted in a heavy loss of Rs 3034-10-4, without consulting the Canvassing officer or even myself. In consequence of the orders of Government passed in Proceedings no. 11481, dated 28th June 1897, in connection with Ex. 418 the Arrack Vend farms and Separate Shops of the Kadur District, in which the Government lost a revenue of nearly ten thousand rupees, I feel that I cannot interfere with the action of the Deputy Commissioner, Mysore District, in the matter of the toddy leases of the Nagamangala taluk. Hence this reference for the orders of Government.

I have the honor to be
Sir
Your most obedient servant
M Krishnaiya
Excise Commissioner

Enclosure to 811

Canarese petition dated 10th July from Boathanoor Soorappah Zoddy Vend Farmer of Mandya Taluq for 1897-98, requesting that the Zoddy Vend Farm of Nagamangala Taluq may be given to him for 1897-98 for Rs 500 more than the amount fetched at the resale &c.

No: 158.

Forwarded to the Deputy Commissioner Mysore district for report. No intimation has been as yet received in this Office as to why the farms in the Nagamangala Taluq have been resold.

(sgd) P. N. Krishnaya

Bangalore 13th July 1897.

Excise Commissioner in Mysore

From.
Bangalore
Excise Commissioner

To.
Mysore
Deputy Commissioner
or Excise Assistant
Commissioner

Please report result of
Kaggunagalu, Laddy, resale
is it confirmed.

Bangalore
26 July 1897.

1897

From
The Deputy Commissioner
Mysore District

To.
The Excise Commissioner
in Mysore

Dated 27th July 1897
Journal No: 42

His Memo No: 158 dated the
13th July 1897 and telegram
dated 26-7-97

Has the honor to state that
as Kaggunaka Laddy the

original bidder of the Nagamangala Farm for Rs 19344 failed to execute the muchalka and to furnish security as required by the terms of his contract, the farm was therefore resold on 8-7-97 by public auction at the risk of Kanakinka Murty & one Venkatramaniah for Rs 16309-6-0 including local cess and the sale was confirmed on 15-7-97

(sgd) M. Shama Rao
For Deputy Commissioner
Mysore District

From.

The Excise Commissioner
in Mysore -

To.

The Deputy Commissioner
Mysore district

Dated 29/30 July 1897
No: 1172/34

The Deputy Commissioner's No. 42 dated the 27th Instant.

In reply has the honor

to request to be informed whether Venkatramanna referred to in the above, is a brother of the defaulter Ramlinga Murti, and whether any of the brothers of the defaulter have interest in the resold farm

(sgd) P. R. Purnaiya
Excise Commissioner
in Mysore

From.

The Excise Commissioner
in Mysore

To.

The Deputy Commissioner
Mysore District

Dated 14th August 1897

Ref: This office Ref: 1172/34 dated the 29/30 ultimo

In continuation of the above, has the honor to request to be informed why the Canvassing Officer who originally settled the Toddy leases of the Nagamangala Taluq for 1897-98, or the undersigned was not consulted before the resale resulting in a loss of Rs 3034-10 was confirmed.

(sgd) P. R. Purnaiya
Excise Commissioner

"Copy

Excise Commissioner

will be loss if the views expressed by Govt are acted upon -

The matter has been disposed of - No ~~order~~ further orders seem necessary - This may be filed after perusal by Hon 3d Mr C

4-9-97

Subd to the 3d Commission

4/9

Yes, but write to Mr Fox & ask him to proceed

5-9-97

6/9/97

8

1897 1673 & 112 SEP 97 DEWAN'S OFFICE

From

The Excise Commissioner in Mysore

To

The Secretary to Govt. of Mysore.
General & Revenue epts

S.N. 884 1897-8

Serial No 2

Dated 26th.

Despatched 27th August 1897

Received

General No. 1834

No. 103

Enclosure No. 1

In ~~reply to~~ continuation of this office. No. 1509/75 dated 14th instant

SUBJECT.

~~Forwards~~ copy of communication from the Deputy Commissioner, Mysore District, regarding the resale of the Toddy Vend Farms in the Nadamangala taluk for the year 1897-98.

Excise

References (to be entered only in the Dewan's Office.)

1/9/97

Rev 307/8/97

Orders have already been passed on the matter, in Govt proc No. 2357-8 & 2384 dated 28/8/97. (put up)

This may be filed

Subd to Mr Fox

2/9/97

3/9

Excise Commissioner's Office

No. 1834/103 Bangalore dated 26th August 1897/27th

From.

The Excise Commissioner
in Mysore

To

The Secretary to the
Government of Mysore
General & Revenue Depts

Sir,

In continuation of my letter No. 1509/75, dated 14th instant, I have the honor to submit herewith copy of docket No. 96, dated 23rd/24th instant, from the Deputy Commissioner, Mysore District, regarding the resale of the Toddy Vend Farms in the Nagamangala taluk for the year 1897-98

I have the honor to be
Sir,
Your most obedient servt
M Muncaes
Excise Commissioner
in Mysore

1897

10

From.

The Deputy Commissioner
Mysore District

To The Excise Commissioner
in Mysore

Dated 23rd/24 August 1897
Do " 96

Sir,

With reference to your docket Do " 1514/51, dated 14th instant, I have the honor to state that the farm of the Nagamangala Taluk were re'sld and confirmed by me in accordance with the rules published in Government notification Do " 8030-Ex 243, dated 25th march 1896. In cases like this, I am of opinion that the Government would sustain loss, if it is inconsiderate to consult the Canvassing officer or the Excise Commissioner in such cases as the disposal of Sales would be delayed

I have &c
(Signed) M. Shamaiah
For Deputy Commissioner

"Copy"
Excise Commissioner Mysore

Dr 889 1897

Draft as corrected

Read Secn. Dr. 3 Letter No 1509/75 & 14th August 1897 from the Excise Commissioner in Mysore, Submitting for [illegible] copy of correspondence regarding the recale by the Deputy Commissioner of Mysore on the failure of the lessee to furnish Security of the Soldy, Cases of the Nalamavilala Taluk for 97-98 which was effected without consulting Mr Davy, the cavassing officer, or himself, and which is reported to have resulted in a loss of Rs 3,034-10-0 to Government

Also submitting a darkhast from one Surappa agreeing to take up the lease for the ~~renewal~~ of the year 1896-97, Viz Rs 19,344.

2357-8.

Dr 84

28/8/97

Order thereon No

The Deputy Commr would have done well to have consulted the Excise Comm or the Deputy

Excise Comm^r before ordering a resale or confirming it, but under the Rules as they stand, a resale formally held, confirmed and given effect to, by the Deputy Comm^r cannot be set aside.

2. It is presumed that the first purchaser forfeited his deposit and that the Deputy Comm^r will proceed against him for the loss caused by his default.

3. To guard against losses of this kind, the rules may be modified and the modification embodied in future notifications regarding toddy farm sales. The Excise Comm^r is requested to submit a draft of the modification which he would propose, for the orders of Government.

26/8/97
Secretary

25/8/97

To 25/8/97
The Excise Comm^r with Kanarese Petition

Deputy Comm^r, Sangore Dt: